

**EMPLOYER STATUS DETERMINATION  
Greenville & Western Railway Company, LLC**

This is the determination of the Railroad Retirement Board concerning the status of Greenville & Western Railway Company, LLC (GWR) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). GWR has not heretofore been ruled to be an employer under the Acts.

Information provided by Steven C. Hawkins, President of GWR, indicated that Surface Transportation Board Authority for its operations is set forth in STB Finance Docket No. 34926, decided on October 16, 2006. GWR commenced operations on October 21, 2006 on 12.74 miles of rail line, which it acquired from CSX Transportation, Inc. (CSXT). The line extends from Milepost AKL 26.26, near Belton, South Carolina, to Milepost AKL 39.00, near Pelzer, South Carolina. GWR freight operations interchange with CSXT and Pickens Railway Company, both employers under the RRA and RUIA. Mr. Hawkins advise that GWR is wholly owned by Western Carolina Railway Service Corporation, which does not have any railroad operations itself and acts only as a holding company for tax and liability purposes.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 (45 U.S.C. § 231(a)(1)(i)).

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain substantially the same definition, as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

Based on the information summarized above, it is determined that Greenville & Western Railway Company, LLC became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective October 21, 2006 the date on which actual operations began.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board